IN THE SPECIFICATION:

Please amend paragraph 0037 as follows.

--The structure including the thus formed porous Si-containing region 12, with the single crystal Si-containing layer 14 is then implanted with oxygen ions. The implant step may be a blanket implant in which oxygen ions are implanted to a uniform depth across the entire wafer. This embodiment is depicted in FIG. 2C wherein region 16 denotes the oxygen implant region. The oxygen implant step may vary such that the oxygen peak is located at the Si-containing layer/porous Si interface or within the porous Si region (not shown). FIG. 2D depicts an embodiment in which a patterned oxygen ion implant step is performed forming patterned regions of implanted oxygen ions. Reference numeral 16' denotes the patterned regions of implanted oxygen ions.--

Please amend paragraph 0048 as follows.

--In another embodiment of the present invention wherein excess dopant <u>ions are implanted</u> species are present within the Si-containing over-layer, a post oxidation thermal anneal in a hydrogen ambient can be used to reduce the level of excess dopants species within the Si-containing over-layer. When such a post oxidation process is performed, the post oxidation thermal anneal in a hydrogen ambient is performed at a temperature from about 800° to about 1200°C, with a temperature from about 1000° to about 1150°C being more highly preferred. Examples of hydrogen ambients include H₂, NH₄, and mixtures thereof, including mixtures with, or without, an inert gas. The concentration of dopant ions with the Si-containing over-layer may be reduced by more than two orders of magnitude using the aforementioned post oxidation thermal anneal.--